



August 4, 2022

REGISTERED MAIL

William Trible
Director
Sentry Foundation
1250-1500 West Georgia St
Box 62
Vancouver BC V6G 2Z6

BN: 842179509RR0001
File #: 3047450

Dear William Trible:

**Subject: Notice of intention to revoke
Sentry Foundation**

We are writing with respect to our letter dated December 3, 2019 (copy enclosed), in which Entrepreneurs Foundation (the Foundation), renamed as Sentry Foundation in 2020, was invited to respond to the findings of the audit conducted by the Canada Revenue Agency (CRA) for the period from July 1, 2011, to June 30, 2016. Specifically, the Foundation was asked to explain why its registration should not be revoked in accordance with subsection 168(1) of the Income Tax Act.

We have reviewed and considered your written response dated February 24, 2020. Your reply has not alleviated our concerns with respect to the Foundation's non-compliance with the requirements of the Act for registration as a charity. Our concerns are explained in Appendix A attached.

Conclusion

The audit by the CRA found that the Foundation was not complying with the requirements set out in the Act. In particular, it was found that the Foundation failed to devote resources to charitable activities, failed to maintain adequate books and records, and failed to file the Form T3010, Registered Charity Information Return, when and as prescribed. For these reasons, it is our position that the Foundation no longer meets the requirements for charitable registration.

Consequently, for the reasons mentioned in our letter dated December 3, 2019, and pursuant to subsections 168(1) and 149.1(3) of the Act, we hereby notify you of our intention to revoke the registration of the Foundation. By virtue of subsection 168(2) of the Act, the revocation will be effective on the date of publication of the following notice

in the Canada Gazette:

Notice is hereby given, pursuant to paragraphs 168(1)(b), 168(1)(c), 168(1)(e), and paragraph 149.1(3)(b.1) of the Income Tax Act, of our intention to revoke the registration of the charity listed below and that by virtue of paragraph 168(2)(b) thereof, the revocation of registration will be effective on the date of publication of this notice in the Canada Gazette.

Business number	Name
842179509	Sentry Foundation Vancouver BC

Should the Foundation choose to object to this notice of intention to revoke its registration in accordance with subsection 168(4) of the Act, a written notice of objection, with the reasons for objection and all relevant facts, must be filed within **90 days** from the day this letter was mailed. The notice of objection should be sent to:

Assistant Commissioner
Appeals Intake Centre
Post Office Box 2006, Station Main
Newmarket ON L3Y 0E9

Should the Foundation choose not to file an objection to this notice of intention to revoke with the CRA within this period, a copy of the revocation notice, described above, will be published in the Canada Gazette after the expiration of 90 days from the date this letter was mailed. As such, the Foundation's registration will be revoked on the date of publication.

A copy of the relevant provisions of the Act concerning revocation of registration, including appeals from a notice of intention to revoke registration, can be found in Appendix B, attached.

Consequences of revocation

As of the effective date of revocation:

- a) the Foundation will no longer be exempt from Part I tax as a registered charity and **will no longer be permitted to issue official donation receipts**. This means that gifts made to the Foundation would not be allowable as tax credits to individual donors or as allowable deductions to corporate donors under subsection 118.1(3) and paragraph 110.1(1)(a) of the Act respectively;
- b) by virtue of section 188 of the Act, the Foundation will be required to pay a tax within one year from the date of the notice of intention to revoke. This revocation tax is calculated on Form T2046, Tax Return where Registration of a Charity is revoked. Form T2046 must be filed, and the tax paid, on or before the day that is

one year from the date of the notice of intention to revoke. The relevant provisions of the Act concerning the tax applicable to revoked charities can also be found in Appendix B. Form T2046 and the related Guide RC4424, Completing the Tax Return where Registration of a Charity is revoked, are available on our website at canada.ca/charities-giving;

- c) the Foundation will no longer qualify as a charity for purposes of subsection 123(1) of the Excise Tax Act. As a result, the Foundation may be subject to obligations and entitlements under the Excise Tax Act that apply to entities other than charities. If you have any questions about your Goods and Services Tax/Harmonized Sales Tax (GST/HST) obligations and entitlements, please call GST/HST Rulings at 1-800-959-8287.

Finally, we advise that subsection 150(1) of the Act requires that every corporation (other than a corporation that was a registered charity throughout the year) file a return of income with the Minister in the prescribed form, containing prescribed information, for each taxation year. The return of income must be filed without notice or demand.

Yours sincerely,

Sharmila P. Khare

Sharmila Khare
Director General
Charities Directorate

Enclosures

- Appendix A, Comments on representations
- Appendix B, Relevant provisions of the Act
- CRA letter dated December 3, 2019

c.c.: Blair Assaly

ITR Appendix "A"

Sentry Foundation Comments on Representations

In our administrative fairness letter (AFL) dated December 3, 2019, we explained that the audit conducted by the Canada Revenue Agency (CRA) for the period from July 1, 2011, to June 30, 2016, identified that Sentry Foundation (the Foundation) was not operating in compliance with the provisions of the Income Tax Act in the following areas:

AREAS OF NON-COMPLIANCE		
	Issue	Reference
1.	Failure to Devote Resources to Charitable Activities – Gifting to Non-Qualified Donees	149.1(3)(b.1)
2.	Failure to Maintain Adequate Books and Records	230(2), 168(1)(e)
3.	Filing the Registered Charity Information Return as Prescribed	149.1(14)

We have reviewed and considered the representations of February 24, 2020, and we maintain our position that the non-compliance issues identified during our audit represent a serious breach of the requirements of the Act. As a result of this non-compliance, the Foundation's registration as a registered charity should be revoked.

Identified areas of non-compliance

1. Failure to Devote Resources to Charitable Activities – Gifting to Non-Qualified Donees

As stated in the AFL, the Foundation directly disbursed \$100,000 in July 2013 and indirectly disbursed \$285,000 in March 2012 to Entrepreneurs Organization (EO). EO is a U.S. entity that does not meet the definition of a qualified donee in subsection 149.1(1) of the Act. Therefore, this disbursement was a gift to a non-qualified donee and was made in contravention of the Act.

As such, it is the CRA's position that the Foundation's resources were not expended in furtherance of its stated purpose of making gifts to qualified donees; and the Foundation has failed to meet the requirements of paragraph 149.1(3)(b.1) of the Act. For this reason, we indicated that there may be grounds for revocation of the charitable status of the Foundation under paragraph 168(1)(b) of the Act.

The Foundation's representations:

The Foundation is of the view that the CRA is incorrect in its conclusion that EO is not a qualified donee. The Foundation interprets Paragraph 6 of Article XXI of the Canada-United States Income Tax Convention (1980), referred to herein as "the Treaty," to deem a U.S. charity to be a Canadian registered charity for the purposes of the Act and hence a qualified donee.

The representations discuss CRA Technical Interpretation 9428085 dated December 22, 1994, and take issue with the CRA's use of the definition of "registered charity" under subsection 248(1) of the Act. In the Foundation's view, what is a "qualified donee" should be understood in reference to subsection 118.1(1) and not subsection 248(1) of the Act.

CRA's position:

The Treaty provides limited tax relief with respect to gifts made by Canadian residents to U.S. organizations. Pursuant to paragraph 7 of Article XXI of the Treaty,¹ gifts made by a resident of Canada to an organization that is resident in the U.S. that is generally exempt from U.S. tax, and that could qualify in Canada as a registered charity if it were created or established and resident in Canada, will be treated as gifts to a registered charity for the purposes of reducing the donor's tax liability in Canada with respect to their income from U.S. sources.

This limited tax relief is only relevant if the donor has a tax liability in Canada and has U.S.-source income. As a registered charity, the Foundation does not have a tax liability in Canada. In the CRA's view, this limited recognition of gifts to U.S. organizations does not mean that a U.S. charity that has been designated as a 501(c)(3) organization is also a "qualified donee" for the purposes of the Act.² As such, it is the CRA's position that paragraph 7 of Article XXI of the Treaty does not operate to render a U.S. 501(c)(3) entity as a "qualified donee" under the Act for the purposes of allowing a Canadian registered charity to make disbursements by way of gift to a U.S. 501(c)(3) organization.

In addition, the representations cite old legislation that is not relevant to the transaction in question. The definition given in the representations for "qualified donee" stated that it included a donee described in subsection 118.1(1) as an eligible recipient of charitable gifts. This description refers to the former definition of "qualified donee" that was replaced in 2011. The new definition came into force on the later of December 15, 2011, and January 1, 2012; both of these dates are significantly earlier than the gift by the Foundation in July 2013.

The relevant, updated definition of "qualified donee" in subsection 149.1(1) of the Act includes a "registered charity." A "registered charity" is defined in subsection 248(1) as a charitable organization, private foundation or public foundation that is resident in Canada and was either created or established in Canada that has applied to the Minister of National Revenue in prescribed form for registration and that is at that time registered as a charitable organization, private foundation, or public foundation.

¹ "For the purposes of Canadian taxation, gifts by a resident of Canada to an organization that is a resident of the United States, that is generally exempt from United States tax and that could qualify in Canada as a registered charity if it were a resident of Canada and created or established in Canada, shall be treated as gifts to a registered charity; however, no relief from taxation shall be available in any taxation year with respect to such gifts (other than such gifts to a college or university at which the resident or a member of the resident's family is or was enrolled) to the extent that such relief would exceed the amount of relief that would be available under the Income Tax Act if the only income of the resident for that year were the resident's income arising in the United States. The preceding sentence shall not be interpreted to allow in any taxation year relief from taxation for gifts to registered charities in excess of the amount of relief allowed under the percentage limitations of the laws of Canada in respect of relief for gifts to registered charities."

² See *Public Television Association of Quebec v. Canada (National Revenue)*, 2015 FCA 170 at Para 3.

A “qualified donee” also includes a foreign charity that has received a gift from Her Majesty in right of Canada in the year or in the 12 months immediately preceding that year and is registered by the CRA. According to our List of foreign charities that have received a gift from Her Majesty in right of Canada,³ EO is not a listed foreign charity. Therefore, despite being listed by the Foundation on its Form T1236, it is not a qualified donee. It follows that when the Foundation disbursed \$100,00 direct to EO, it made a gift to a non-qualified donee. With respect to the \$285,000 disbursement that was issued to the Tides Canada Foundation, these funds were directed by the Foundation to Tides Foundation in San Francisco, in favour of EO. Consequently, the funds were directed by the Foundation to a non-qualified donee.

The CRA remains of the position that the Foundation gifted to a non-qualified donee, and as a result, failed to meet the requirements of paragraph 149.1(3)(b.1) of the Act, and should have its charitable status revoked.

2. Failure to Maintain Adequate Books and Records

As stated in the AFL, the audit determined that the Foundation’s books and records did not adequately demonstrate that its Board of Directors actively managed the Foundation’s activities as required by the Act.

The Foundation failed to maintain adequate books and records as required under subsection 230(2) in that it was not able to provide documentary support that its Board of Directors was actively engaged in the oversight of the Foundation’s activities. There is a lack of meeting minutes, and there appeared to be a lack of knowledge of the activities of the Foundation by then director Mr. Assaly.

Under paragraph 168(1)(e) of the Act, the registration of a charity may be revoked if it fails to comply with or contravenes subsection 230(2) of the Act dealing with books and records. It is the CRA’s position that the present case consists of material non-compliance. For this reason, it appears that there may be grounds for revocation of the charitable status of the Foundation under paragraph 168(1)(e) of the Act.

The Foundation’s representations:

In the Foundation’s view, the lack of meeting minutes does not violate the provisions set out in subsection 230(2) of the Act. The Foundation further asserted the books and records provided to the auditor contained adequate information for the Minister to determine whether there were any grounds for revocation.

CRA’s position:

Notwithstanding the representations, our concern remains that the Foundation’s Board of Directors did not actively manage the Foundation’s activities. As noted above, there was a lack of meeting minutes, and there appeared to be a lack of knowledge of the activities of the Foundation by then director Mr. Assaly. Therefore, we remain of the view that the Board’s oversight of the Foundation’s activities was inadequate, and not sufficiently documented.

³ See canada.ca/en/revenue-agency/services/charities-giving/other-organizations-that-issue-donation-receipts-qualified-donees/other-qualified-donees-listings/list-foreign-charities-that-have-received-a-gift-majesty-right-canada

Accordingly, the CRA remains of the view that the Foundation did not maintain adequate books and records as required by subsection 230(2) and should have its charitable status revoked.

3. Filing the Registered Charity Information Return as Prescribed

As stated in the AFL, the Foundation improperly completed its Form T3010, Registered Charity Information Return, for the fiscal period ending June 30, 2013. Specifically, Form T1236, Qualified Donee Worksheet, contained the information for the \$100,000 transfer directly to EO. As discussed above, EO is not a qualified donee.

Under subsection 168(1)(c) of the Act, the registration of a charity may be revoked if it fails to file a charity information return as and when required under the Act. It is the CRA's position that the Foundation has failed to comply with the Act by failing to file an accurate T3010. For this reason, it appears that there may be grounds for revocation of the registered status of the Foundation under paragraph 168(1)(c) of the Act.

The Foundation's representations:

In the Foundation's view, EO is a qualified donee and the Foundation did correctly complete its Form T1236.

CRA's position:

As explained above, it remains the CRA's position that EO is not a qualified donee. Therefore, Form T1236 was not accurately completed by the Foundation, which is ground for revocation under subsection 168(1)(c).

Qualified Donees

149.1 (1) Definitions

charitable foundation means a corporation or trust that is constituted and operated exclusively for charitable purposes, no part of the income of which is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof, and that is not a charitable organization

charitable organization, at any particular time, means an organization, whether or not incorporated,

(a) constituted and operated exclusively for charitable purposes,

(a.1) all the resources of which are devoted to charitable activities carried on by the organization itself,

(b) no part of the income of which is payable to, or is otherwise available for, the personal benefit of any proprietor, member, shareholder, trustee or settlor thereof,

(c) more than 50% of the directors, trustees, officers or like officials of which deal at arm's length with each other and with

(i) each of the other directors, trustees, officers and like officials of the organization,

(ii) each person described by subparagraph (d)(i) or (ii), and

(iii) each member of a group of persons (other than Her Majesty in right of Canada or of a province, a municipality, another registered charity that is not a private foundation, and any club, society or association described in paragraph 149(1)(l)) who do not deal with each other at arm's length, if the group would, if it were a person, be a person described by subparagraph (d)(i), and

(d) that is not, at the particular time, and would not at the particular time be, if the organization were a corporation, controlled directly or indirectly in any manner whatever

(i) by a person (other than Her Majesty in right of Canada or of a province, a municipality, another registered charity that is not a private foundation, and any club, society or association described in paragraph 149(1)(l)),

(A) who immediately after the particular time, has contributed to the organization amounts that are, in total, greater than 50% of the capital of the organization immediately after the particular time, and

(B) who immediately after the person's last contribution at or before the particular time, had contributed to the organization amounts that were, in total, greater than 50% of the capital of the organization immediately after the making of that last contribution, or

(ii) by a person, or by a group of persons that do not deal at arm's length with each other, if the person or any member of the group does not deal at arm's length with a person described in subparagraph (i)

qualified donee, at any time, means a person that is

(a) registered by the Minister and that is

(i) a housing corporation resident in Canada and exempt from tax under this Part because of paragraph 149(1)(i) that has applied for registration,

(ii) a municipality in Canada,

(iii) a municipal or public body performing a function of government in Canada that has applied for registration,

(iv) a university outside Canada, the student body of which ordinarily includes students from Canada, that has applied for registration, or

(v) a foreign charity that has applied to the Minister for registration under subsection (26),

(b) a registered charity,

(b.1) a registered journalism organization,

(c) a registered Canadian amateur athletic association, or

(d) Her Majesty in right of Canada or a province, the United Nations or an agency of the United Nations.

149.1 (2) Revocation of registration of charitable organization

The Minister may, in the manner described in section 168, revoke the registration of a charitable organization for any reason described in subsection 168(1) or where the organization

(a) carries on a business that is not a related business of that charity;

(b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the organization's disbursement quota for that year; or

(c) makes a disbursement by way of a gift, other than a gift made

(i) in the course of charitable activities carried on by it, or

(ii) to a donee that is a qualified donee at the time of the gift.

149.1 (3) Revocation of registration of public foundation

The Minister may, in the manner described in section 168, revoke the registration of a public foundation for any reason described in subsection 168(1) or where the foundation

(a) carries on a business that is not a related business of that charity;

- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
 - (b.1) makes a disbursement by way of a gift, other than a gift made
 - (i) in the course of charitable activities carried on by it, or
 - (ii) to a donee that is a qualified donee at the time of the gift;
 - (c) since June 1, 1950, acquired control of any corporation;
 - (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities; or
 - (e) at any time within the 24 month period preceding the day on which notice is given to the foundation by the Minister pursuant to subsection 168(1) and at a time when the foundation was a private foundation, took any action or failed to expend amounts such that the Minister was entitled, pursuant to subsection 149.1(4), to revoke its registration as a private foundation.

149.1 (4) Revocation of registration of private foundation

The Minister may, in the manner described in section 168, revoke the registration of a private foundation for any reason described in subsection 168(1) or where the foundation

- (a) carries on any business;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
- (b.1) makes a disbursement by way of a gift, other than a gift made
 - (i) in the course of charitable activities carried on by it, or
 - (ii) to a donee that is a qualified donee at the time of the gift;
- (c) has, in respect of a class of shares of the capital stock of a corporation, a divestment obligation percentage at the end of any taxation year;
- (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities.

149.1 (4.1) Revocation of registration of registered charity

The Minister may, in the manner described in section 168, revoke the registration

- (a) of a registered charity, if it has entered into a transaction (including a gift to another registered charity) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the expenditure of amounts on charitable activities;
- (b) of a registered charity, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered charity to which

paragraph (a) applies was to assist the other registered charity in avoiding or unduly delaying the expenditure of amounts on charitable activities;

(c) of a registered charity, if a false statement, within the meaning assigned by subsection 163.2(1), was made in circumstances amounting to culpable conduct, within the meaning assigned by that subsection, in the furnishing of information for the purpose of obtaining registration of the charity;

(d) of a registered charity, if it has in a taxation year received a gift of property (other than a designated gift) from another registered charity with which it does not deal at arm's length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those taxation years, an amount that is less than the fair market value of the property, on charitable activities carried on by it or by way of gifts made to qualified donees with which it deals at arm's length;

(e) of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever; and

(f) of a registered charity, if it accepts a gift from a foreign state, as defined in section 2 of the State Immunity Act, that is set out on the list referred to in subsection 6.1(2) of that Act.

Revocation of Registration of Certain Organizations and Associations

168 (1) Notice of intention to revoke registration

The Minister may, by registered mail, give notice to a person described in any of paragraphs (a) to (c) of the definition "qualified donee" in subsection 149.1(1) that the Minister proposes to revoke its registration if the person

(a) applies to the Minister in writing for revocation of its registration;

(b) ceases to comply with the requirements of this Act for its registration;

(c) in the case of a registered charity or registered Canadian amateur athletic association, fails to file an information return as and when required under this Act or a regulation;

(d) issues a receipt for a gift otherwise than in accordance with this Act and the regulations or that contains false information;

(e) fails to comply with or contravenes any of sections 230 to 231.5; or

(f) in the case of a registered Canadian amateur athletic association, accepts a gift the granting of which was expressly or implicitly conditional on the association making a gift to another person, club, society or association.

168 (2) Revocation of Registration

Where the Minister gives notice under subsection 168(1) to a registered charity or to a registered Canadian amateur athletic association,

(a) if the charity or association has applied to the Minister in writing for the revocation of its registration, the Minister shall, forthwith after the mailing of the notice, publish a copy of the notice in the Canada Gazette, and

(b) in any other case, the Minister may, after the expiration of 30 days from the day of mailing of the notice, or after the expiration of such extended period from the day of mailing of the notice as the Federal Court of Appeal or a judge of that Court, on application made at any time before the determination of any appeal pursuant to subsection 172(3) from the giving of the notice, may fix or allow, publish a copy of the notice in the Canada Gazette,

and on that publication of a copy of the notice, the registration of the charity or association is revoked.

168 (4) Objection to proposal or designation

A person may, on or before the day that is 90 days after the day on which the notice was mailed, serve on the Minister a written notice of objection in the manner authorized by the Minister, setting out the reasons for the objection and all the relevant facts, and the provisions of subsections 165(1), (1.1) and (3) to (7) and sections 166, 166.1 and 166.2 apply, with any modifications that the circumstances require, as if the notice were a notice of assessment made under section 152, if

- (a) in the case of a person that is or was registered as a registered charity or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(2) to (4.1), (6.3), (22) and (23);
- (b) in the case of a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.2) and (22); or
- (c) in the case of a person described in any of subparagraphs (a)(i) to (v) of the definition “qualified donee” in subsection 149.1(1), that is or was registered by the Minister as a qualified donee or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.3) and (22).

172 (3) Appeal from refusal to register, revocation of registration, etc.

Where the Minister

(a) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.2) and (22) and 168(1) by the Minister, to a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for registration as a registered Canadian amateur athletic association, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(a.1) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister to a person that is or was registered as a registered charity, or is an applicant for registration as a registered charity, under any of subsections 149.1(2) to (4.1), (6.3), (22) and (23) and 168(1), or does not confirm or vacate that proposal, decision or designation within 90

days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal, decision or designation,

(a.2) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.3), (22) and 168(1) by the Minister, to a person that is a person described in any of subparagraphs (a)(i) to (v) of the definition “qualified donee” in subsection 149.1(1) that is or was registered by the Minister as a qualified donee or is an applicant for such registration, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(b) refuses to accept for registration for the purposes of this Act any retirement savings plan,

(c) refuses to accept for registration for the purposes of this Act any profit sharing plan or revokes the registration of such a plan,

(d) [Repealed, 2011, c. 24, s. 54]

(e) refuses to accept for registration for the purposes of this Act an education savings plan,

(e.1) sends notice under subsection 146.1(12.1) to a promoter that the Minister proposes to revoke the registration of an education savings plan,

(f) refuses to register for the purposes of this Act any pension plan or gives notice under subsection 147.1(11) to the administrator of a registered pension plan that the Minister proposes to revoke its registration,

(f.1) refuses to accept an amendment to a registered pension plan,

(g) refuses to accept for registration for the purposes of this Act any retirement income fund,

(h) refuses to accept for registration for the purposes of this Act any pooled pension plan or gives notice under subsection 147.5(24) to the administrator of a pooled registered pension plan that the Minister proposes to revoke its registration, or

(i) refuses to accept an amendment to a pooled registered pension plan,

the person described in paragraph (a), (a.1) or (a.2), the applicant in a case described in paragraph (b), (e) or (g), a trustee under the plan or an employer of employees who are beneficiaries under the plan, in a case described in paragraph (c), the promoter in a case described in paragraph (e.1), the administrator of the plan or an employer who participates in the plan, in a case described in paragraph (f) or (f.1), or the administrator of the plan in a case described in paragraph (h) or (i), may appeal from the Minister’s decision, or from the giving of the notice by the Minister, to the Federal Court of Appeal.

180 (1) Appeals to Federal Court of Appeal

An appeal to the Federal Court of Appeal pursuant to subsection 172(3) may be instituted by filing a notice of appeal in the Court within 30 days from

(a) the day on which the Minister notifies a person under subsection 165(3) of the Minister’s action in respect of a notice of objection filed under subsection 168(4),

(b) [Repealed, 2011, c. 24, s. 55]

(c) the mailing of notice to the administrator of the registered pension plan under subsection 147.1(11),

(c.1) the sending of a notice to a promoter of a registered education savings plan under subsection 146.1(12.1),

(c.2) the mailing of notice to the administrator of the pooled registered pension plan under subsection 147.5(24), or

(d) the time the decision of the Minister to refuse the application for acceptance of the amendment to the registered pension plan or pooled registered pension plan was mailed, or otherwise communicated in writing, by the Minister to any person,

as the case may be, or within such further time as the Court of Appeal or a judge thereof may, either before or after the expiration of those 30 days, fix or allow.

Tax and Penalties in Respect of Qualified Donees

188 (1) Deemed year-end on notice of revocation

If on a particular day the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) or it is determined, under subsection 7(1) of the Charities Registration (Security Information) Act, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available,

(a) the taxation year of the charity that would otherwise have included that day is deemed to end at the end of that day;

(b) a new taxation year of the charity is deemed to begin immediately after that day; and

(c) for the purpose of determining the charity's fiscal period after that day, the charity is deemed not to have established a fiscal period before that day.

188 (1.1) Revocation tax

A charity referred to in subsection (1) is liable to a tax, for its taxation year that is deemed to have ended, equal to the amount determined by the formula

A - B

where

A is the total of all amounts, each of which is

(a) the fair market value of a property of the charity at the end of that taxation year,

(b) the amount of an appropriation (within the meaning assigned by subsection (2)) in respect of a property transferred to another person in the 120-day period that ended at the end of that taxation year, or

(c) the income of the charity for its winding-up period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 as if that period were a taxation year; and

B is the total of all amounts (other than the amount of an expenditure in respect of which a deduction has been made in computing income for the winding-up period under paragraph (c) of the description of A), each of which is

- (a) a debt of the charity that is outstanding at the end of that taxation year,
- (b) an expenditure made by the charity during the winding-up period on charitable activities carried on by it, or
- (c) an amount in respect of a property transferred by the charity during the winding-up period and not later than the latter of one year from the end of the taxation year and the day, if any, referred to in paragraph (1.2)(c), to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

188 (1.2) Winding-up period

In this Part, the winding-up period of a charity is the period that begins immediately after the day on which the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) (or, if earlier, immediately after the day on which it is determined, under subsection 7(1) of the Charities Registration (Security Information) Act, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available), and that ends on the day that is the latest of

- (a) the day, if any, on which the charity files a return under subsection 189(6.1) for the taxation year deemed by subsection (1) to have ended, but not later than the day on which the charity is required to file that return,
- (b) the day on which the Minister last issues a notice of assessment of tax payable under subsection (1.1) for that taxation year by the charity, and
- (c) if the charity has filed a notice of objection or appeal in respect of that assessment, the day on which the Minister may take a collection action under section 225.1 in respect of that tax payable.

188 (1.3) Eligible donee

In this Part, an eligible donee in respect of a particular charity is

- (a) a registered charity
 - (i) of which more than 50% of the members of the board of directors or trustees of the registered charity deal at arm's length with each member of the board of directors or trustees of the particular charity,

- (ii) that is not the subject of a suspension under subsection 188.2(1),
- (iii) that has no unpaid liabilities under this Act or under the Excise Tax Act,
- (iv) that has filed all information returns required by subsection 149.1(14), and
- (v) that is not the subject of a certificate under subsection 5(1) of the Charities Registration (Security Information) Act or, if it is the subject of such a certificate, the certificate has been determined under subsection 7(1) of that Act not to be reasonable; or

(b) a municipality in Canada that is approved by the Minister in respect of a transfer of property from the particular charity.

188 (2) Shared liability – revocation tax

A person who, after the time that is 120 days before the end of the taxation year of a charity that is deemed by subsection (1) to have ended, receives property from the charity, is jointly and severally, or solidarily, liable with the charity for the tax payable under subsection (1.1) by the charity for that taxation year for an amount not exceeding the total of all appropriations, each of which is the amount by which the fair market value of such a property at the time it was so received by the person exceeds the consideration given by the person in respect of the property.

188 (2.1) Non-application of revocation tax

Subsections (1) and (1.1) do not apply to a charity in respect of a notice of intention to revoke given under any of subsections 149.1(2) to (4.1) and 168(1) if the Minister abandons the intention and so notifies the charity or if

- (a) within the one-year period that begins immediately after the taxation year of the charity otherwise deemed by subsection (1) to have ended, the Minister has registered the charity as a charitable organization, private foundation or public foundation; and
- (b) the charity has, before the time that the Minister has so registered the charity,
 - (i) paid all amounts, each of which is an amount for which the charity is liable under this Act (other than subsection (1.1)) or the Excise Tax Act in respect of taxes, penalties and interest, and
 - (ii) filed all information returns required by or under this Act to be filed on or before that time.

188 (3) Transfer of property tax

Where, as a result of a transaction or series of transactions, property owned by a registered charity that is a charitable foundation and having a net value greater than 50% of the net asset amount of the charitable foundation immediately before the transaction or series of transactions, as the case may be, is transferred before the end of a taxation year, directly or indirectly, to one or more charitable organizations and it may reasonably be considered that the main purpose of the transfer is to effect a reduction in the disbursement quota of the foundation, the foundation shall pay a tax under this Part for the year equal to the amount by which 25% of the net value of that property determined as of the day of its transfer exceeds the total of all amounts each of

which is its tax payable under this subsection for a preceding taxation year in respect of the transaction or series of transactions.

188 (3.1) Non-application of subsection (3)

Subsection (3) does not apply to a transfer that is a gift to which subsection 188.1(11) or (12) applies.

188 (4) Joint and several, or solidary, liability – tax transfer

If property has been transferred to a charitable organization in circumstances described in subsection (3) and it may reasonably be considered that the organization acted in concert with a charitable foundation for the purpose of reducing the disbursement quota of the foundation, the organization is jointly and severally, or solidarily, liable with the foundation for the tax imposed on the foundation by that subsection in an amount not exceeding the net value of the property.

188 (5) Definitions – In this section,

net asset amount of a charitable foundation at any time means the amount determined by the formula

$$A - B$$

where

A is the fair market value at that time of all the property owned by the foundation at that time, and

B is the total of all amounts each of which is the amount of a debt owing by or any other obligation of the foundation at that time;

net value of property owned by a charitable foundation, as of the day of its transfer, means the amount determined by the formula

$$A - B$$

where

A is the fair market value of the property on that day, and

B is the amount of any consideration given to the foundation for the transfer.

189 (6) Taxpayer to file return and pay tax

Every taxpayer who is liable to pay tax under this Part (except a charity that is liable to pay tax under section 188(1)) for a taxation year shall, on or before the day on or before which the taxpayer is, or would be if tax were payable by the taxpayer under Part I for the year, required to file a return of income or an information return under Part I for the year,

- (a) file with the Minister a return for the year in prescribed form and containing prescribed information, without notice or demand therefor;
- (b) estimate in the return the amount of tax payable by the taxpayer under this Part for the year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under this Part for the year.

189 (6.1) Revoked charity to file returns

Every taxpayer who is liable to pay tax under subsection 188(1.1) for a taxation year shall, on or before the day that is one year from the end of the taxation year, and without notice or demand,

- (a) file with the Minister
 - (i) a return for the taxation year, in prescribed form and containing prescribed information, and
 - (ii) both an information return and a public information return for the taxation year, each in the form prescribed for the purpose of subsection 149.1(14); and
- (b) estimate in the return referred to in subparagraph (a)(i) the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year.

189 (6.2) Reduction of revocation tax liability

If the Minister has, during the one-year period beginning immediately after the end of a taxation year of a person, assessed the person in respect of the person's liability for tax under subsection 188(1.1) for that taxation year, has not after that period reassessed the tax liability of the person, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of

- (a) the amount, if any, by which
 - (i) the total of all amounts, each of which is an expenditure made by the charity, on charitable activities carried on by it, before the particular time and during the period (referred to in this subsection as the "post-assessment period") that begins immediately after a notice of the latest such assessment was sent and ends at the end of the one-year period
 - (ii) the income of the charity for the post-assessment period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 if that period were a taxation year, and
- (b) all amounts, each of which is an amount, in respect of a property transferred by the charity before the particular time and during the post-assessment period to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which

the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

189 (6.3) Reduction of liability for penalties

If the Minister has assessed a particular person in respect of the particular person's liability for penalties under section 188.1 for a taxation year, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of all amounts, each of which is an amount, in respect of a property transferred by the particular person after the day on which the Minister first assessed that liability and before the particular time to another person that was at the time of the transfer an eligible donee described in paragraph 188(1.3)(a) in respect of the particular person, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the total of

- (a) the consideration given by the other person for the transfer, and
- (b) the part of the amount in respect of the transfer that has resulted in a reduction of an amount otherwise payable under subsection 188(1.1).

189 (7) Minister may assess

Without limiting the authority of the Minister to revoke the registration of a registered charity or registered Canadian amateur athletic association, the Minister may also at any time assess a taxpayer in respect of any amount that a taxpayer is liable to pay under this Part.



December 3, 2019

Entrepreneurs Foundation
1250-1500 W. Georgia St
Box 62
Vancouver, BC V6G 2Z67

BN: 84217 9509 RR0001
File #: 3047450

Dear [REDACTED]

Subject: Audit of Entrepreneurs Foundation

This letter results from the audit of the Entrepreneurs Foundation (the Foundation) conducted by the Canada Revenue Agency (CRA). The audit related to the operations of the Foundation for the period from July 1, 2011 through June 30, 2016.

On December 3, 2019 the Foundation was advised that the CRA identified specific areas of non-compliance with the provisions of the *Income Tax Act* and its *Regulations* in the following areas.

AREAS OF NON-COMPLIANCE		
	Issue	Reference
1.	Failure to Devote Resources to Charitable Activities – Gifting to Non-Qualified Donees	149.1(4.1)(a) and (b)
2.	Failure to Maintain Adequate Books and Records	230(2), 168(1)(e)
3.	Filing the Registered Charity Information Return as Prescribed	149.1(14)

This letter describes the areas of non-compliance identified by the CRA relating to the legislative and common law requirements that apply to registered charities, and offers the Foundation an opportunity to respond and present additional information. The Foundation must comply with the law; if it does not, its registered status may be revoked in the manner described in section 168 of the Act.

Background

The Foundation applied for charitable registration as a public foundation in November of 2011 with the following as its objects:

- a) to solicit and receive gifts, bequests, trusts, funds and property and beneficially, or as a trustee or agent, to hold, invest, develop, manage, accumulate and administer funds and

property for the purpose of disbursing funds and property exclusively to registered charities and "qualified donees" under the provisions of the *Income Tax Act*; and

b) to undertake activities ancillary and incidental to the attainment of the aforementioned charitable purposes.

On its application form, the Foundation stated that a) above was a "standard purpose to cover activities required to administer finance and make donations to "qualified donees" as permitted by the Income Tax Act," and b) was a "standard ancillary clause to cover any ancillary activities required to operate organization."

CRA notified the Foundation on December 22, 2011 that it met the requirements for charitable registration under the *Income Tax Act* with an effective date of November 7, 2011. The Foundation was also informed that it was "registered on the understanding that it will restrict its activities to receiving and managing funds for the exclusive purpose of making gifts to qualified donees," and "generally, qualified donees are other registered Canadian charities, registered Canadian amateur athletic associations and Canadian municipalities....Individuals and most organizations outside Canada, such as foreign charities and international aid agencies, are generally not qualified donees."

Accompanying the Foundation's application for registration was a cover letter signed by [REDACTED] of [REDACTED] requesting that she, [REDACTED] be recorded as authorized to receive information on the status of the file. After registration, [REDACTED] provided correspondence at the Foundation's direction and [REDACTED] is listed as preparing all of the T3010 Registered Charity Information Returns submitted since registration.

Relationship to Entrepreneurs Organization

During the audit period, all of the Foundation's funding was provided by another registered Canadian charity, the Thomas Foundation (Thomas). Mr. Peter Thomas has been the chair of the board of the directors of Thomas since registration. Audit research showed that Mr. Thomas is the Chairman Emeritus of Entrepreneurs Organization (EO), and has been involved with EO since its earliest days (per its website). EO is a US entity exempt from Income tax (commonly referred to as a "501(c)(3)" entity) that maintains its global headquarters in Alexandria, Virginia and maintains the following on its website:

- it is the world's only peer-to-peer network exclusively for entrepreneurs;
- was founded to help leading business owners on their path to greater professional success and personal fulfilment; and
- it is a global community that enriches members' lives through dynamic peer-to-peer learning, once-in-a-lifetime experiences and connections to experts.

When interviewed, Blair Asslay, Director, stated on more than one occasion, that the Foundation was formed to support a specific program of EO. The program is Entrepreneurs Organization

Global Student Entrepreneur Awards (EO GSEA), an awards program that EO holds globally every year.

████████ Senior VP of Operations for EO, is one of only two signatories identified for the Foundation. ██████████ issued invoice ██████████ to Entrepreneurs Foundation on November 10, 2011, care of a US address and to the attention of ██████████ for services rendered with respect to 'Planning – New Public Foundation'. Subsequent invoices for service, issued by ██████████, were also sent to ██████████'s attention at the US address. Further, all correspondence in the Foundation's records are directed to ██████████, rather than one of the three directors— William Trimble, Blair Assaly, and John Radostits.

Activities

In the audit period, the Foundation made two material disbursements. The first, after receiving \$300,000 from Thomas dated March 9, 2012, a cheque was issued to Tides Canada Foundation (Tides) in the amount of \$285,000 in September of 2012. Correspondence accompanying the cheque to Tides directed the funds to Tides Foundation, a 501(c)(3) entity located in San Francisco, California, in favour of Entrepreneurs Organization (EO) in Alexandria, Virginia. Bank wire instructions to EO's bank account were also included with ██████████ listed as the contact for EO. A review of publicly available US tax filings by both the Tides Foundation and EO confirm the grant recommendation was carried out.

The second disbursement was in July of 2013 when, after receiving a further \$100,000 in March of 2013, from Thomas, the Foundation directly wired the same amount to EO. Documents supplied in the course of the audit showed that this wire transfer was made at the direction of ██████████

Identified Areas of Non-Compliance

1) Failure to Devote Resources to Charitable Activities – Gifting to Non-Qualified Donees

A charitable activity is one that directly furthers a charitable purpose - which requires a clear relationship and link between the activity and the purpose it purports to further. The Act permits public foundations to either make gifts to other organizations that are qualified donees or to carry on their own activities. In the case of making a gift, paragraph 149.1(3)(b.1) provides that a public foundation may be revoked if it makes a gift other than to a qualified donee or in the course of charitable activities carried on by it.¹

A "qualified donee" means a donee defined in subsection 149.1(1). Qualified donees are as follows:

¹ This provision is retroactive to December 20, 2002, and covers the period under audit. <http://www.fin.gc.ca/drleg-apl/nwmm-amvm-1012n-05-eng.asp>, see Clause 308.

- a registered charity (including a registered national arts service organization);
- a registered Canadian amateur athletic association;
- a listed housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged;
- a listed Canadian municipality;
- a listed municipal or public body performing a function of government in Canada;
- a listed university outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada;
- a listed charitable organization outside Canada to which Her Majesty in right of Canada has made a gift;
- Her Majesty in right of Canada or a province; and
- the United Nations and its agencies.

As the Act specifically states what constitutes a qualified donee, applying the maxim “*expressio unius est exclusio alterius*” means that entities not expressly stated in this list are not considered qualified donees.

Audit Findings

As detailed above, the Foundation made two material disbursements. The Foundation received \$400,000 in the audit period, of which, \$385,000 was disbursed directly (July 2013) or indirectly (March 2012) to Entrepreneurs Organization. As noted in the CRA’s letter notifying the Foundation of its charitable registration, generally organizations located outside of Canada are not qualified donees. This is true of EO; it does not meet the definition of a qualified donee as specified in subsection 149.1(1) of the Act.

Therefore, the second disbursement - \$100,000 in July of 2013 - was a gift to a non-qualified donee and in contravention of the Act. Further, although the gift to Tides was a gift to a qualified donee, the CRA considers the disbursement to Tides a situation whereby, the Foundation, has made a disbursement to a qualified donee with the sole intention that it be further disbursed to a non-qualified donee, via a transfer through Tides to the Tides International Development Fund.

As such, it is our position, that the Foundation’s resources were not expended in furtherance of its stated purpose of making gifts to qualified donees; and the Foundation has failed to meet the requirements of paragraph 149.1(3)(b.1) of the Act. For this reason, it appears there may be grounds for revocation of the charitable status of the Organization under paragraph 168(1)(b) of the Act.

2) Failure to Maintain Adequate Books and Records

Subsection 230(2) of the Act provides that every registered charity shall keep records and books of account at an address in Canada recorded with the Minister or designated by the Minister, containing:

- (a) information in such form as will enable the Minister to determine whether there are any grounds for the revocation of its registration under the Act;
- (b) a duplicate of each receipt containing prescribed information for a donation received by it; and
- (c) other information in such form as will enable the Minister to verify the donations to it for which a deduction or tax credit is available under the Act.

Put in more general terms, the books and records a charity keeps must allow the CRA to:

- Verify revenues, including charitable donations received;
- Verify that resources are spent on charitable programs; and
- Verify that the charity's purposes and activities continue to be charitable at law.

Keeping adequate books and records is essential to the financial administration of a charity and beneficial for donors. Adequate books and records allow the CRA to verify donations made to a charity and to ensure proper use of charitable resources.

The policy of the CRA relating to the maintenance of books and records and books of account is based on several judicial determinations, which have held that:

- It is the responsibility of the registered charity to prove that its charitable status should not be revoked²;
- A registered charity must maintain, and make available to the CRA *at the time of an audit*, meaningful books and records, regardless of its size or resources. It is not sufficient to supply the required documentation and records subsequent thereto³; and
- The failure to maintain proper books, records and records of account in accordance with the requirements of the Act is itself sufficient reason to revoke an organization's charitable status⁴.

Audit Findings

The audit determined that the Foundation's books and records did not adequately demonstrate that its Board actively managed the Foundation's activities as required by the Act. Specifically:

- No meeting minutes were maintained in the Foundation's corporate record book other than for a meeting when the current board was appointed shortly after incorporation, and another to continue under the new Not-for-Profit Corporations Act. Mr. Assaly, claimed there were "a few phone meetings," but no further records were provided;

² Canadian Committee for the Tel Aviv Foundation v Canada, 2002 FCA 72, [2002] 3 F.C. D-18

³ Canadian Committee for the Tel Aviv Foundation v Canada, *supra* footnote 68; The Lord's Evangelical Church of Deliverance and Prayer of Toronto v Canada, (2004) FCA 397

⁴ College Rabbinique de Montreal Oir Hachaim D'Tash v Canada (Minister of the Customs and Revenue Agency), (2004) FCA 101; Act subsection 168(1)

- Mr. Assaly was unable to provide information on who can sign on the Foundation's bank account – all banking appears to have been handled by [REDACTED] and it appears that [REDACTED] are the only signatories. It was asked if the Foundation had a written agreement directing [REDACTED] as to the maintenance of its records; Mr. Assaly did not know;
- Mr. Assaly was not aware that the Foundation had gifted funds to the Tides Canada Foundation; and
- Correspondence in the Foundation's records is between [REDACTED] [REDACTED] of EO, rather than one of the three directors – William Trimble, Blair Assaly and John Radostits. In some instances, [REDACTED] provided direction on how to deposit funds, and provided further direction on how those funds were to be disbursed.

The books and records of an organization help to demonstrate the direction and control the board and management have over the organization's activities. The board minutes themselves are central to this as they assist in explaining the strategic direction of the organization and the ongoing development of the charitable program. The Foundation failed to maintain adequate books and records as required under section 230(2) in that it was not able to provide documentary support that its board of directors was actively engaged in the oversight of the Foundation's activities.

Under paragraph 168(1)(e) of the Act, the registration of a charity may be revoked if it fails to comply with or contravenes subsection 230(2) of the Act dealing with books and records. It is our position that the present case consists of material non-compliance. For this reason, it appears to us that there are grounds for revocation of the charitable status of the Organization under paragraph 168(1)(e) of the Act.

3) Filing the Registered Charity Information Return (Information Return) As Prescribed

Subsection 149.1(14) of the Act states that:

Every registered charity and registered Canadian amateur athletic association shall, within six months from the end of each taxation year of the charity or association and without notice or demand, file with the Minister both an information return and a public information return for the year in prescribed form and containing prescribed information.

It is the responsibility of the Organization to ensure that the information provided in its T3010 returns, schedules and statements, is factual and complete in every respect. A charity is not meeting its requirements to file an information return in prescribed form if it fails to exercise due

care with respect to ensuring the accuracy thereof. The Federal Court of Appeal has confirmed that major inaccuracies in a T3010 are a sufficient basis for revocation.⁵

Audit Findings

The Foundation improperly completed its Information Return for the fiscal period ending June 30, 2013. Specifically, form T1236, Qualified Donee Worksheet, contained the information for the \$100,000 transfer directly to EO. As discussed above, EO is not a qualified donee.

Under subsection 168(1)(c) of the Act, the registration of a charity may be revoked if it fails to file a charity information return when required under the Act. It is our position the Organization has failed to comply with the Act by failing to file an accurate T3010. For this reason, there may be grounds to revoke the registered status of the Organization under paragraph 168(1)(c) of the Act.

The Foundation's options:

a) Respond

If the Organization chooses to respond, send written representations and any additional information regarding the findings outlined above **within 45 days** from the date of this letter to the address below. After considering the response, the Director General of the Charities Directorate will decide on the appropriate course of action. The possible actions include:

- no compliance action;
- issuing an educational letter;
- resolving the issues through a Compliance Agreement;
- applying penalties or suspensions or both, as described in sections 188.1 and 188.2 of the Act; or
- issuing a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

b) Do not respond

The Organization may choose not to respond. In that case, the Director General of the Charities Directorate may issue a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

⁵ *Opportunities for the Disabled Foundation v MNR*, 2016 FCA 94 at paras 48-51.

If the Organization appoints a third party to represent it in this matter, send us a written request with the individual's name, the individual's contact information, and explicit authorization that the individual can discuss the file with us.

If you have any questions or require further information or clarification, please do not hesitate to contact me at (250) 363 0467 or, alternatively, my team leader, Sherri Davis, at (250) 363 3128.

Sincerely,

Dalyce Levesque, [REDACTED]
Charities Directorate - Audit Division
Vancouver Island and North Tax Services Office
Telephone: 250-363-0467
Facsimile: 250-363-3000
Address: c/o 9755 King George Blvd
Surrey BC V3T 5E1